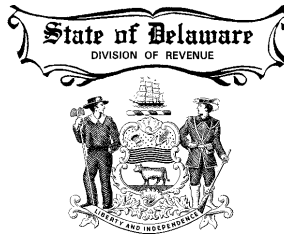


**DELAWARE
FORM 900-R**



**Estate Tax Return for
Resident Decedents**

Rev. Code 003-01

Date of Death: _____

SECTION A: Decedent Information (Print or Type)

Name of Decedent:	Name of Personal Representative:
Address of Decedent:	Address of Personal Representative:
City:	City:
State/Zip Code:	State/Zip Code:
Decedent's Social Security Number:	Personal Representative's Phone Number:
County in which Delaware real estate located:	Date Letter Granted:

SECTION B: Federal Credit Amount

1. Enter credit for allowable state death taxes from Part 2 (tax computation) of federal form 706: \$ _____

If decedent was a Delaware resident with no real or tangible personal property located outside of Delaware, skip lines 2 through 8 and enter this amount on line 9. This is your tax.

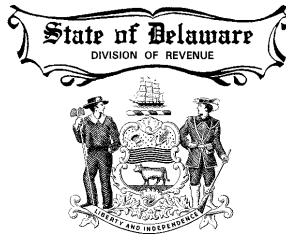
SECTION C: Proration Percentage

2. Enter the value of Delaware taxable property from Form 900-R, Schedule A. (If zero, skip to end.) \$ _____
3. Enter the value of the federal taxable estate tax, less the value of real and tangible personal property *not located in any state* from Form 900-R, Schedule B. \$ _____
4. Divide line 2 by line 3 – carry to 4 decimal places: .____|____|____|____

SECTION D: Tax Computation

5. Multiply line 1 by line 4: \$ _____

**DELAWARE
FORM 900-R**



**Estate Tax Return for
Resident Decedents**

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-
6. Subtract line 5 from line 1. \$ _____
7. Enter amount of inheritance and estate taxes paid to any other state: \$ _____
8. Enter the smaller of line 6 or 7: \$ _____
9. Tax Due. (Subtract line 8 from line 1.): \$ _____

SECTION E: SIGNATURE OF PERSONAL REPRESENTATIVE / PREPARER

Signature of Preparer: _____ Date: _____

Address: _____ Phone: () _____

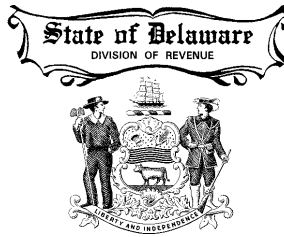
Under penalties of perjury, I declare that I have examined this return, including attachments and accompanying schedules and statements, and believe it is true, correct and complete.

Signature of Personal Representative: _____ Date: _____

Attachments: If you completed lines 2 through 8, attach Schedules A and B, a copy of the United States Estate Tax Return, and copies of estate, inheritance, legacy or succession taxes from another state or the District of Columbia.

MAKE CHECK PAYABLE AND MAIL TO:

DELAWARE DIVISION OF REVENUE, P. O. BOX 2044, WILMINGTON, DE 19899-2044



SCHEDULE A

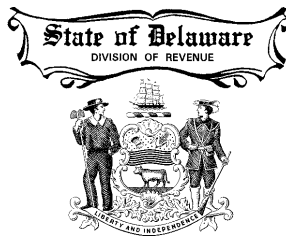
WHO SHOULD USE SCHEDULE A: Schedule A is used to complete Form 900-R, "Delaware Estate Tax Return for Resident Decedents" for the estate of a resident which paid estate, inheritance, legacy, or succession taxes to any other State or the District of Columbia. If this estate paid no estate or inheritance taxes to another state, you may skip Schedule A and lines 2 through 8 of Form 900-R and go directly to Line 9, statement of estate tax due.

PURPOSE OF SCHEDULE A: Use Schedule A to calculate the value of Delaware Taxable Property for line 2 of the Delaware Estate Tax Return. This is the numerator of the proration percentage at line 4 of the return. The proration percentage is necessary to calculate the correct amount of credit allowed for estate and inheritance taxes paid by a Delaware resident's estate to another State and the District of Columbia.

DELAWARE TAXABLE PROPERTY: Delaware Taxable Property is the value of real property and tangible personal property which is included in the gross estate for federal estate tax purposes and located in Delaware at the time of the Decedent's death, plus intangible personal property located anywhere, less the amount of deductions permitted on the federal estate tax return which are attributed to the Delaware property. Schedule A is completed using information taken from the Schedules attached to the federal estate tax return, Form 706.

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- | | | |
|----|-------|---|
| 1. | _____ | Delaware Real Property. Form 706, Schedule A and Schedule E. |
| 2. | _____ | Value of qualified conservation easement exclusion allowed for Delaware property. Form 706, Schedule U. |
| 3. | _____ | Subtract (2) from (1). |
| 4. | _____ | Tangible personal property located in Delaware. Form 706, Schedule E & F. |
| 5. | _____ | Intangible personal property everywhere. Form 706, Schedule B through I. |
| 6. | _____ | Add (3), (4), and (5). |
| 7. | _____ | Funeral Expenses. Form 706, Schedule J. |
| 8. | _____ | Cost of administering estate in Delaware. Form 706, Schedule J. |
| 9. | _____ | Debts of a resident Decedent including mortgages and liens on Delaware property, from Form 706, Schedule K. Do not include mortgages and liens on property outside of Delaware. |

**DELAWARE
FORM 900-R**

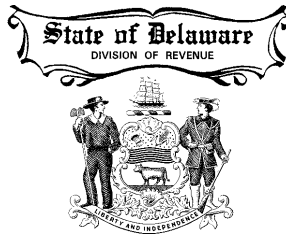


**Estate Tax Return for
Resident Decedents**

Rev. Code 003-01

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10. _____ Net losses on account of Delaware real and tangible personal property and on intangible personal property during the estate administration. Form 706, Schedule L.
11. _____ Expenses incurred in administering Delaware property not subject to claims. Form 706, Schedule L.
12. _____ Bequests, etc. to Surviving Spouse from Delaware property. Form 706, Schedule M.
13. _____ Charitable, Public and Similar Gifts and Bequests paid from Delaware property. Form 706, Schedule O.
14. _____ Qualified Family-Owned Business Interest Deduction relating to Delaware property.
15. _____ Add lines (7) through (14).
16. _____ Subtract line (15) from line (6). This is the Delaware Taxable Property. Enter on Form 900-R, Line 2.

**DELAWARE
FORM 900-R**



**Estate Tax Return for
Resident Decedents**

Rev. Code 003-01

SCHEDULE B

WHO SHOULD USE SCHEDULE B: Schedule B is used only for the estate of a resident which paid estate, inheritance, legacy, or succession taxes to any other State or the District of Columbia. If this estate paid no estate or inheritance taxes to another state, you may skip Schedule B and lines 2 through 8 of Form 900-R and go directly to line 9, statement of estate tax due.

PURPOSE OF SCHEDULE B: Use Schedule B to calculate the value of "federal taxable estate, less the value of real and tangible personal property not located in any of the States or the District of Columbia" for line (3) of the Delaware Estate Tax Return. This is the denominator of the proration percentage at line 4.

ATTACHMENTS: Attach to Schedule B a copy of each of the schedules from federal form 706 listing real or tangible personal property located outside the United States and the District of Columbia which was included in line 1 of the federal estate tax return, Form 706, and on each schedule indicate the item and value of or amount of such property.

Attach Schedule B to the Delaware Estate Tax Return, Form 900-R.

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- | | | |
|----|-------|---|
| 1. | <hr/> | Enter value of the taxable estate from line 3 of the federal estate tax return, Form 706. |
| 2. | <hr/> | Enter the gross value of real or tangible personal property located outside of the fifty states and the District of Columbia that was included in line 3 of the federal return. |
| 3. | <hr/> | Enter the amount of mortgages and liens on the value of real and tangible personal property listed at line (2). |
| 4. | <hr/> | Enter the expenses of administering property listed at line (2). |
| 5. | <hr/> | Add lines 3 and 4. |
| 6. | <hr/> | Subtract line (5) from line (2). |
| 7. | <hr/> | Subtract line (6) from line (1) and enter on line 3 of the Delaware Estate Tax Return, Form 900-R. |

Form900R 10/02